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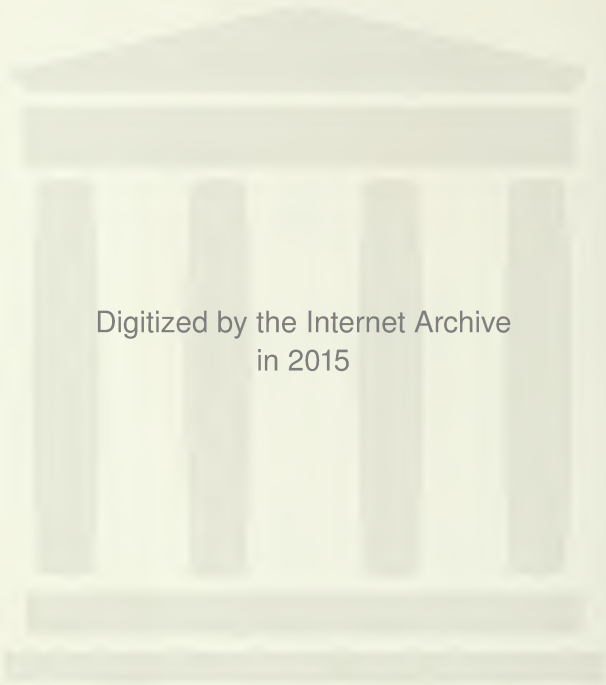
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San Francisco Assessment Appeals Board

Journal of Proceedings
(Combined Agendas and Minutes)

January – March
2000

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1/10/2000
SA1

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, January 10, 2000 at 9:40 a.m.

Present: Owen Brady (alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

The Board, at the hour of 11:34 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

DOCUMENTS DEPT.

JAN 25 2000

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The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:30 p.m., recessed to reconvene Tuesday, January 11, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on January 13, 2000

SF
377
#2
1/11/2000
BA 1

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, January 11, 2000 at 9:30 a.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

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Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

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The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:00 p.m., recessed to reconvene Wednesday, January 12, 1999 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran

Dawn Duran
Administrator

Approved by the Board on January 13, 2000

Phone (415) 554-6778
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TDD (415) 554-5227
E-mail: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

= Agenda

DATE POSTED
JAN 10 2000
Assessment Appeals Board

1/12/2000
Bd 1
Special

SPECIAL MEETING
ASSESSMENT APPEALS BOARD NO. 1
Wednesday, January 12, 2000
9:30 A.M.
ROOM 406

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The Decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Public comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Discussion of stipulations for applications for the Federated Department stores;

Applications	Block	Lot	Roll Year	Roll Value
97-0083	3705	013	92/93	3,400,000
97-0084	3705	014	92/93	3,600,000
97-0085	3705	015	92/93	3,100,000
97-0086	3705	017	92/93	1,370,000
97-0087	3705	018	92/93	3,300,000
97-0088	3705	033	92/93	730,000
97-0089	3705	038	92/93	5,500,000
97-0090	3705	043	92/93	83,500,000
97-1481	3705	043	97/98	88,882,961
97-1482	3705	038	97/98	5,854,504
97-1483	3705	033	97/98	776,804
97-1484	3705	018	97/98	3,512,739
97-1485	3705	017	97/98	1,458,317
97-1486	3705	015	97/98	3,329,088
97-1487	3705	014	97/98	3,821,590
97-1488	3705	013	97/98	3,609,280
98-0424	3705	013	98/99	3,681,465
98-0425	3705	014	98/99	3,898,021

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JAN 11 2000
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98-0426	3705	015	98/99	3,395,668
98-0427	3705	017	98/99	1,487,482
98-0428	3705	018	98/99	3,582,993
98-0429	3705	033	98/99	729,3395
98-0430	3705	038	98/99	5,971,593
98-0431	3705	043	98/99	90,660,619
99-0236	3705	013	99/00	3,538,5113
99-0237	3705	014	99/00	3,746,658
99-0238	3705	015	99/00	3,263,813
99-0239	3705	017	99/00	1,429,724
99-0240	3705	018	99/00	3,443,862
99-0241	3705	033	99/00	761,573
99-0242	3705	038	99/00	5,739,770
99-0243	3705	043	99/00	87,140,159
99-0244	3705	013	99/00	3,749,681
99-0245	3705	014	99/00	3,970,250
99-0246	3705	015	99/00	3,458,589
99-0247	3705	017	99/00	1,515,044
99-0248	3705	018	99/00	3,649,385
99-0249	3705	033	99/00	807,020
99-0250	3705	038	99/00	6,082,246
99-0251	3705	043	99/00	92,340,559

3) Approval of Journals of Proceedings

4) Adjournment

JOURNAL OF PROCEEDINGS|
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of **Assessment Appeals Board Number 1** of the City and County of San Francisco, Wednesday, January 12, 2000 at 9:30 a.m.

Present: Alec Lambie, and Peter Fatooh

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
97-0083	Federated Department Stores	Stipulation Approved
97-0084	Federated Department Stores	Stipulation Approved
97-0085	Federated Department Stores	Stipulation Approved
97-0086	Federated Department Stores	Stipulation Approved
97-0087	Federated Department Stores	Stipulation Approved
97-0088	Federated Department Stores	Stipulation Approved
97-0089	Federated Department Stores	Stipulation Approved
97-0090	Federated Department Stores	Stipulation Approved
97-1481	Federated Department Stores	Stipulation Approved
97-1482	Federated Department Stores	Stipulation Approved
97-1483	Federated Department Stores	Stipulation Approved
97-1484	Federated Department Stores	Stipulation Approved
97-1485	Federated Department Stores	Stipulation Approved
97-1486	Federated Department Stores	Stipulation Approved
97-1487	Federated Department Stores	Stipulation Approved
97-1488	Federated Department Stores	Stipulation Approved
98-0424	Federated Department Stores	Stipulation Approved
98-0425	Federated Department Stores	Stipulation Approved
98-0426	Federated Department Stores	Stipulation Approved

98-0427	Federated Department Stores	Stipulation Approved
98-0428	Federated Department Stores	Stipulation Approved
98-0429	Federated Department Stores	Stipulation Approved
98-0430	Federated Department Stores	Stipulation Approved
98-0431	Federated Department Stores	Stipulation Approved
99-0236	Federated Department Stores	Stipulation Approved
99-0237	Federated Department Stores	Stipulation Approved
99-0238	Federated Department Stores	Stipulation Approved
99-0239	Federated Department Stores	Stipulation Approved
99-0240	Federated Department Stores	Stipulation Approved
99-0241	Federated Department Stores	Stipulation Approved
99-0242	Federated Department Stores	Stipulation Approved
99-0243	Federated Department Stores	Stipulation Approved
99-0244	Federated Department Stores	Stipulation Approved
99-0245	Federated Department Stores	Stipulation Approved
99-0246	Federated Department Stores	Stipulation Approved
99-0427	Federated Department Stores	Stipulation Approved
99-0248	Federated Department Stores	Stipulation Approved
99-0249	Federated Department Stores	Stipulation Approved
99-0250	Federated Department Stores	Stipulation Approved
99-0251	Federated Department Stores	Stipulation Approved

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene Tuesday, January 18, 2000 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Return to:
Minutes

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

FAXED 1/4/00

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
January 19, 20, and 21, 2000

COPY

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decision of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessments appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (for items on the agenda as well as items not on the agenda but under the jurisdiction of the Board).

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

January 19, 20, and 21, 2000

9:30 A.M. (ALL DAY)

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 205 Folsom Avenue
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

7) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Twin Peaks
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

10) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

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San Francisco, CA 94102-4697

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

January 19, 20, and 21, 2000

9:30 A.M. (ALL DAY)

11) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Base Year - The assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
January 19, 20, and 21, 2000

SUNSHINE ORDINANCE INFORMATION

PUBLIC COMMENT - Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

AGENDA PACKETS & DOCUMENTS - The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda my include the following documents: (1) An Application for Changed Assessment (2) Comparable sale information (3) Department or Agency correspondence (4) Public correspondence

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Rachel Arnstine-O'Hara by mail to Administrative Services, #1 Dr. Carlton B. Goodlett Place, Room 362, by phone at 415.554.6171, by fax at 415.554.6177, or by e-mail at Rachel_ArnstineO'Hara@ci.sf.ca.us.

Citizens interested in obtaining a copy of the Sunshine Ordinance can request a free copy from Ms. Arnstine-O'Hara or by printing Chapter 67 of the San Francisco Administrative Code on the Internet, at http://www.ci.sf.ca.us/bdsupvrs/sunshine

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, January 20, 2000 at 9:35 a.m.

Present: Peter Fatooh, Alec Lambie, Linda Trevino, and Owen Brady (alternate)

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 11:05 a.m., recessed to reconvene Tuesday, January 25, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on March 1, 2000

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 24, 2000

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 98-0819 (POSTPONEMENT)
APPLICANT: BANANA REPUBLIC
PARCEL ADDRESS: 1 HARRISON ST. #100

3) APPLICATION 98-0824 (POSTPONEMENT)
APPLICANT: BANANA REPUBLIC #8035
PARCEL ADDRESS: 256 GRANT AVE.

4) APPLICATION 98-0825 (POSTPONEMENT)
APPLICANT: OLD NAVY CORP.
PARCEL ADDRESS: 345 SPEAR ST.

5) APPLICATION 98-0826 (POSTPONEMENT)
APPLICANT: BANANA REPUBLIC
PARCEL ADDRESS: 2 HARRISON ST. #200

6) APPLICATION 98-1066 (POSTPONEMENT)
APPLICANT: SHAHAN TIERNEY
PARCEL ADDRESS: 2040 FILLMORE ST

CANCELLED

DATE POSTED
JAN 19 2000
Assessment Appeals Board

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 24, 2000

9:30 A.M. (ALL DAY)

7) Hearing, discussion, and possible action involving:
APPLICATION 97-1569
APPLICANT: MCKESSON CORPORATION
PARCEL ADDRESS: 1 POST ST. 34TH FL.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $17,241,214 - APPLICANT'S OPINION: $5,000,000
TAXABLE YEAR: 97/98

8) Hearing, discussion, and possible action involving:
APPLICATION 97-1772
APPLICANT: MORRISON & FRORRESTER LLP
PARCEL ADDRESS: 425 MARKET ST
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $10,516,396 - APPLICANT'S OPINION: $2,036,959
TAXABLE YEAR: 97/98

9) Hearing, discussion, and possible action involving:
APPLICATION 97-1966
APPLICANT: WHOLE FOODS MARKET INC.
PARCEL ADDRESS: 1765 CALIFORNIA ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $9,009,688 - APPLICANT'S OPINION: $2,703,000
TAXABLE YEAR: 97/98

10) Hearing, discussion, and possible action involving:
APPLICATION 98-0737
APPLICANT: PROXY COMMUNICATIONS, INC.
PARCEL ADDRESS: 1540 MARKET STREET #B
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $129,373 - APPLICANT'S OPINION: $38,097
TAXABLE YEAR: 98/99

11) Hearing, discussion, and possible action involving:
APPLICATION 98-0852
APPLICANT: MCKESSON CORPORATION
PARCEL ADDRESS: 1 POST ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $16,546,258 - APPLICANT'S OPINION: $4,500,000
TAXABLE YEAR: 98/99

DATE POSTED
JAN 19 2000
Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 24, 2000

9:30 A.M. (ALL DAY cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 98-0901
APPLICANT: MORRISON &* FOERSTER
PARCEL ADDRESS: 425 MARKET ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $14,368,709 - APPLICANT'S OPINION: $2,821,000
TAXABLE YEAR: 98/99

13) Hearing, discussion, and possible action involving:
APPLICATION 98-1075
APPLICANT: NAMCO CYBERTAINMENT INC
PARCEL ADDRESS: PIER 39 MI
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $137,397 - APPLICANT'S OPINION: $40,000
TAXABLE YEAR: 98/99

14) Hearing, discussion, and possible action involving:
APPLICATION 98-1076
APPLICANT: NAMCO CYBERTAINMENT INC
PARCEL ADDRESS: PIER 39 IQ
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $466,851 - APPLICANT'S OPINION: $120,000
TAXABLE YEAR: 98/99

PUBLIC COMMENT - Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

AGENDA PACKETS & DOCUMENTS - The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda my include the following documents: (1) An Application for Changed Assessment (2) Comparable sale information (3) Department or Agency correspondence (4) Public correspondence

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DATE POSTED
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FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

1/20/00

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD** No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

JANUARY 26, 2000

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 98-0276
APPLICANT: MUIR PARTNERS/T&S REALTY CO.
PARCEL ADDRESS: 501 JOHN MUIR DR.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $49,499,691 - APPLICANT'S OPINION: $44,000,000
TAXABLE YEAR: 98/99

2) Hearing, discussion, and possible action involving:
APPLICATION 98-0859
APPLICANT: CALPERS
PARCEL ADDRESS: 601 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $45,000,000 - APPLICANT'S OPINION: $32,000,000
TAXABLE YEAR: 98/99

Fax Rec'd 1/21/00
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JAN 25 2000

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

RECEIVED 1/20/00

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

JANUARY 27, 2000

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9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 97-2168
APPLICANT: ESTATE OF EILEEN K. BROCATO
PARCEL ADDRESS: 1360 CHESTNUT ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $3,014,365 - APPLICANT'S OPINION: $2,994,365
TAXABLE YEAR: 95/96

2) Adjournment

For Field 1/21/00
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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

FAXED

REVISED

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

JANUARY 28, 2000

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 97-0867
APPLICANT: WRC PROPERTIES, INC.
PARCEL ADDRESS: 71 STEVENSON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $51,419,200 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 97/98

2) Hearing, discussion, and possible action involving:
APPLICATION 97-0868
APPLICANT: WRC PROPERTIES, INC.
PARCEL ADDRESS: 71 STEVENSON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $10,392,334 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 97/98

3) Hearing, discussion, and possible action involving:
APPLICATION 98-0449
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY STREET
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $54,752,101 - APPLICANT'S OPINION: $30,737,128
TAXABLE YEAR: 98/99

4) Hearing, discussion, and possible action involving:
APPLICATION 98-1131
APPLICANT: WRC PROPERTIES,INC.
PARCEL ADDRESS: 71 STEVENSON STREET
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $64,091,163 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 98/99

5) Hearing, discussion, and possible action involving:
APPLICATION 98-1132
APPLICANT: WRC PROPERTIES,INC.
PARCEL ADDRESS: 71 STEVENSON STREET
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $17,551,271 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 98/99

6) Hearing, discussion, and possible action involving:
APPLICATION 98-1229
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 110 THE EMBARCADERO
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,139,704 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 92/93

7) Hearing, discussion, and possible action involving:
APPLICATION 98-1230
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 110 THE EMBARCADERO
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,182,497 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 93/94

8) Hearing, discussion, and possible action involving:
APPLICATION 98-1231
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 110 THE EMBARCADERO
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,226,146 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 94/95

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, January 28, 2000 at 9:30 a.m.

Present: Alec Lambie and Peter Fatooh

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
97-0867	WRC Properties	Stipulation Approved
97-0868	WRC Properties	Stipulation Approved
98-1131	WRC Properties	Stipulation Approved
98-1132	WRC Properties	Stipulation Approved
98-0449	2 Embarcadero West	Stipulation Approved
98-1229	Federal Deposit Insurance Co	Stipulation Approved
98-1229	Federal Deposit Insurance Co	Stipulation Approved
98-1229	Federal Deposit Insurance Co	Stipulation Approved

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene Monday, January 31, 2000 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on March 1, 2000

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

JANUARY 28, 2000

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9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 98-0819 (POSTPONEMENT)
APPLICANT: BANANA REPUBLIC
PARCEL ADDRESS: 1 HARRISON ST. #100

3) APPLICATION 98-0824 (POSTPONEMENT)
APPLICANT: BANANA REPUBLIC #8035
PARCEL ADDRESS: 256 GRANT AVE.

4) APPLICATION 98-0825 (POSTPONEMENT)
APPLICANT: OLD NAVY CORP.
PARCEL ADDRESS: 345 SPEAR ST.

5) APPLICATION 98-0826 (POSTPONEMENT)
APPLICANT: BANANA REPUBLIC
PARCEL ADDRESS: 2 HARRISON ST. #200

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Assessment Appeals Board

1:30 P.M.

6) Hearing, discussion, and possible action involving:
APPLICATION 98-0180
APPLICANT: CAPITAL RESEARCH & MANAGEMENT CO.
PARCEL ADDRESS: 1 MARKET STEUART PZ #1800
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,555,568 - APPLICANT'S OPINION: $1,280,000
TAXABLE YEAR: 98/99

1:30 P.M. (cont.)

7) Hearing, discussion, and possible action involving:
APPLICATION 98-0181
APPLICANT: CAPITAL GUARDIAN RESEARCH CO.
PARCEL ADDRESS: 1 MARKET STEUART PZ #1800
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $954,501 - APPLICANT'S OPINION: $480,000
TAXABLE YEAR: 98/99

8) Hearing, discussion, and possible action involving:
APPLICATION 98-0182
APPLICANT: CAPITAL RESEARCH CO.
PARCEL ADDRESS: 1 MARKET STEUART PZ. #1800
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,976,660 - APPLICANT'S OPINION: $1,490,000
TAXABLE YEAR: 98/99

PUBLIC COMMENT - Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

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DATE POSTED
JAN 19 2000
Assessment Appeals Board

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ASSESSMENT APPEALS BOARD
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AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

FAXED 1/31/00

JANUARY 31, 2000

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9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 92-0937
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

2) Hearing, discussion, and possible action involving:
APPLICATION 92-0938
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

3) Hearing, discussion, and possible action involving:
APPLICATION 92-0939
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

4) Hearing, discussion, and possible action involving:
APPLICATION 92-0940
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

5) Hearing, discussion, and possible action involving:
APPLICATION 92-0941
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $295,800,000 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

6) Hearing, discussion, and possible action involving:
APPLICATION 92-0942
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $284,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0943
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $301,716,000 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0944
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0945
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

9:30 A.M. (ALL DAY cont.)

10) Hearing, discussion, and possible action involving:
APPLICATION 92-0946
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

11) Hearing, discussion, and possible action involving:
APPLICATION 92-0947
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

12) Hearing, discussion, and possible action involving:
APPLICATION 92-0948
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

13) Hearing, discussion, and possible action involving:
APPLICATION 92-0949
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

14) Hearing, discussion, and possible action involving:
APPLICATION 92-0950
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

15) Hearing, discussion, and possible action involving:
APPLICATION 92-0951
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

16) Hearing, discussion, and possible action involving:
APPLICATION 92-0952
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

17) Hearing, discussion, and possible action involving:
APPLICATION 92-0953
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

18) Hearing, discussion, and possible action involving:
APPLICATION 92-0954
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $294,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

19) Hearing, discussion, and possible action involving:
APPLICATION 92-0955
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $301,716,000 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

20) Hearing, discussion, and possible action involving:
APPLICATION 92-0956
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

21) Hearing, discussion, and possible action involving:
APPLICATION 92-0957
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

9:30 A.M. (ALL DAY cont.)

22) Hearing, discussion, and possible action involving:
APPLICATION 92-0958
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

23) Hearing, discussion, and possible action involving:
APPLICATION 92-0959
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

24) Hearing, discussion, and possible action involving:
APPLICATION 92-0960
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

25) Hearing, discussion, and possible action involving:
APPLICATION 92-0961
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

26) Hearing, discussion, and possible action involving:
APPLICATION 92-0962
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $295,800,000 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

27) Hearing, discussion, and possible action involving:
APPLICATION 93-5268
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $326,587,099 - APPLICANT'S OPINION: $190,000,000
TAXABLE YEAR: 93/94

9:30 A.M. (ALL DAY cont.)

28) Hearing, discussion, and possible action involving:
APPLICATION 93-6768
APPLICANT: ONE MARKET PLAZA - CB COMMERCIAL
PARCEL ADDRESS: 1 MARKET ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $4,042,042 - APPLICANT'S OPINION: $120,186,884
TAXABLE YEAR: 93/94

29) Hearing, discussion, and possible action involving:
APPLICATION 94-1487
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $4,122,881 - APPLICANT'S OPINION: $2,563,223
TAXABLE YEAR: 94/95

30) Hearing, discussion, and possible action involving:
APPLICATION 94-1488
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $333,118,840 - APPLICANT'S OPINION: $204,336,776
TAXABLE YEAR: 94/95

31) Hearing, discussion, and possible action involving:
APPLICATION 94-2329
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $4,122,881 - APPLICANT'S OPINION: $2,563,223
TAXABLE YEAR: 94/95

32) Hearing, discussion, and possible action involving:
APPLICATION 94-2330
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $333,118,840 - APPLICANT'S OPINION: $204,336,776
TAXABLE YEAR: 94/95

9:30 A.M. (ALL DAY cont.)

33) Hearing, discussion, and possible action involving:
APPLICATION 94-3207
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $421,410,777 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

34) Hearing, discussion, and possible action involving:
APPLICATION 94-3208
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $429,338,994 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

35) Hearing, discussion, and possible action involving:
APPLICATION 94-3209
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $438,265,775 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

36) Hearing, discussion, and possible action involving:
APPLICATION 94-3210
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $421,191,091 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

37) Hearing, discussion, and possible action involving:
APPLICATION 94-3211
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $412,114,914 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

38) Hearing, discussion, and possible action involving:
APPLICATION 94-3212
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $409,037,213 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

39) Hearing, discussion, and possible action involving:
APPLICATION 94-3511
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $421,410,777 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 3 of the City and County of San Francisco, Monday, January 31, 2000 at 9:40 a.m.

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Present: Ronald Chun, Frank Mahoney, & Hays Miles

Quorum present

Chairperson: Ronald Chun, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
92-0937	One Market Plaza	Continued
92-0938	One Market Plaza	Continued
92-0939	One Market Plaza	Continued
92-0940	One Market Plaza	Continued
92-0941	One Market Plaza	Continued
92-0942	One Market Plaza	Continued
92-0943	One Market Plaza	Continued
92-0944	One Market Plaza	Continued
92-0945	One Market Plaza	Continued
92-0946	One Market Plaza	Continued
92-0947	One Market Plaza	Continued
92-0948	One Market Plaza	Continued
92-0949	One Market Plaza	Continued
92-0950	The Equitable Life Assurance	Continued
92-0951	The Equitable Life Assurance	Continued
92-0952	The Equitable Life Assurance	Continued
92-0953	The Equitable Life Assurance	Continued
92-0954	The Equitable Life Assurance	Continued
92-0955	The Equitable Life Assurance	Continued
92-0956	The Equitable Life Assurance	Continued
92-0957	The Equitable Life Assurance	Continued
92-0958	The Equitable Life Assurance	Continued

92-0959	The Equitable Life Assurance	Continued
92-0960	The Equitable Life Assurance	Continued
92-0961	The Equitable Life Assurance	Continued
92-0962	The Equitable Life Assurance	Continued
93-5268	The Equitable Life Assurance	Continued
93-6768	One Market Plaza	Continued
94-1487	The Equitable Life Assurance	Continued
94-1488	The Equitable Life Assurance	Continued
94-2329	One Market Plaza	Continued
94-2330	One Market Plaza	Continued
94-3207	The Equitable Life Assurance	Continued
94-3208	The Equitable Life Assurance	Continued
94-3209	The Equitable Life Assurance	Continued
94-3210	The Equitable Life Assurance	Continued
94-3211	The Equitable Life Assurance	Continued
94-3212	The Equitable Life Assurance	Continued
94-3511	The Equitable Life Assurance	Continued

There being no further business, the Board, at the hour of 11:25 a.m., recessed to reconvene on Monday, February 7, 2000 at 9:30 a.m. in closed session.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by Board 3 on August 3, 2000

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

FEBRUARY 1, 2000

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda my include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

DOCUMENTS DEPT.
JAN 28 2000
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9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 92-0937
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

2) Hearing, discussion, and possible action involving:
APPLICATION 92-0938
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

3) Hearing, discussion, and possible action involving:
APPLICATION 92-0939
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 92-0940
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

5) Hearing, discussion, and possible action involving:
APPLICATION 92-0941
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $295,800,000 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

6) Hearing, discussion, and possible action involving:
APPLICATION 92-0942
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $284,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0943
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $301,716,000 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0944
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0945
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

10) Hearing, discussion, and possible action involving:
APPLICATION 92-0946
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

11) Hearing, discussion, and possible action involving:
APPLICATION 92-0947
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

12) Hearing, discussion, and possible action involving:
APPLICATION 92-0948
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

13) Hearing, discussion, and possible action involving:
APPLICATION 92-0949
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

14) Hearing, discussion, and possible action involving:
APPLICATION 92-0950
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

15) Hearing, discussion, and possible action involving:
APPLICATION 92-0951
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

16) Hearing, discussion, and possible action involving:
APPLICATION 92-0952
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

17) Hearing, discussion, and possible action involving:
APPLICATION 92-0953
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

18) Hearing, discussion, and possible action involving:
APPLICATION 92-0954
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $294,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

19) Hearing, discussion, and possible action involving:
APPLICATION 92-0955
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $301,716,000 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

20) Hearing, discussion, and possible action involving:
APPLICATION 92-0956
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

21) Hearing, discussion, and possible action involving:
APPLICATION 92-0957
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

9:30 A.M. (ALL DAY cont.)

22) Hearing, discussion, and possible action involving:
APPLICATION 92-0958
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

23) Hearing, discussion, and possible action involving:
APPLICATION 92-0959
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

24) Hearing, discussion, and possible action involving:
APPLICATION 92-0960
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

25) Hearing, discussion, and possible action involving:
APPLICATION 92-0961
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

26) Hearing, discussion, and possible action involving:
APPLICATION 92-0962
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $295,800,000 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

27) Hearing, discussion, and possible action involving:
APPLICATION 93-5268
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $326,587,099 - APPLICANT'S OPINION: $190,000,000
TAXABLE YEAR: 93/94

28) Hearing, discussion, and possible action involving:
APPLICATION 93-6768
APPLICANT: ONE MARKET PLAZA - CB COMMERCIAL
PARCEL ADDRESS: 1 MARKET ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $4,042,042 - APPLICANT'S OPINION: $120,186,884
TAXABLE YEAR: 93/94

29) Hearing, discussion, and possible action involving:
APPLICATION 94-1487
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $4,122,881 - APPLICANT'S OPINION: $2,563,223
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PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $333,118,840 - APPLICANT'S OPINION: $204,336,776
TAXABLE YEAR: 94/95

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APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $4,122,881 - APPLICANT'S OPINION: $2,563,223
TAXABLE YEAR: 94/95

32) Hearing, discussion, and possible action involving:
APPLICATION 94-2330
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET ST.
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TAXABLE YEAR: 87/88

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TAXABLE YEAR: 88/89

35) Hearing, discussion, and possible action involving:
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PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
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TAXABLE YEAR: 90/91

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APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 3 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

FEBRUARY 2, 2000

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9:30 A.M.

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APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
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APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

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APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 92-0940
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

5) Hearing, discussion, and possible action involving:
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PARCEL ADDRESS: 1 MARKET PLAZA
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APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
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8) Hearing, discussion, and possible action involving:
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APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

9:30 A.M. (ALL DAY cont.)

10) Hearing, discussion, and possible action involving:
APPLICATION 92-0946
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

11) Hearing, discussion, and possible action involving:
APPLICATION 92-0947
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

12) Hearing, discussion, and possible action involving:
APPLICATION 92-0948
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

13) Hearing, discussion, and possible action involving:
APPLICATION 92-0949
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

14) Hearing, discussion, and possible action involving:
APPLICATION 92-0950
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

15) Hearing, discussion, and possible action involving:
APPLICATION 92-0951
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

16) Hearing, discussion, and possible action involving:
APPLICATION 92-0952
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

17) Hearing, discussion, and possible action involving:
APPLICATION 92-0953
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

18) Hearing, discussion, and possible action involving:
APPLICATION 92-0954
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $294,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

19) Hearing, discussion, and possible action involving:
APPLICATION 92-0955
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $301,716,000 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

20) Hearing, discussion, and possible action involving:
APPLICATION 92-0956
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

21) Hearing, discussion, and possible action involving:
APPLICATION 92-0957
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

22) Hearing, discussion, and possible action involving:
APPLICATION 92-0958
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

23) Hearing, discussion, and possible action involving:
APPLICATION 92-0959
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

24) Hearing, discussion, and possible action involving:
APPLICATION 92-0960
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

25) Hearing, discussion, and possible action involving:
APPLICATION 92-0961
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

26) Hearing, discussion, and possible action involving:
APPLICATION 92-0962
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $295,800,000 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

27) Hearing, discussion, and possible action involving:
APPLICATION 93-5268
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $326,587,099 - APPLICANT'S OPINION: $190,000,000
TAXABLE YEAR: 93/94

28) Hearing, discussion, and possible action involving:
APPLICATION 93-6768
APPLICANT: ONE MARKET PLAZA - CB COMMERCIAL
PARCEL ADDRESS: 1 MARKET ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $4,042,042 - APPLICANT'S OPINION: $120,186,884
TAXABLE YEAR: 93/94

29) Hearing, discussion, and possible action involving:
APPLICATION 94-1487
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $4,122,881 - APPLICANT'S OPINION: $2,563,223
TAXABLE YEAR: 94/95

30) Hearing, discussion, and possible action involving:
APPLICATION 94-1488
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $333,118,840 - APPLICANT'S OPINION: $204,336,776
TAXABLE YEAR: 94/95

31) Hearing, discussion, and possible action involving:
APPLICATION 94-2329
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $4,122,881 - APPLICANT'S OPINION: $2,563,223
TAXABLE YEAR: 94/95

32) Hearing, discussion, and possible action involving:
APPLICATION 94-2330
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $333,118,840 - APPLICANT'S OPINION: $204,336,776
TAXABLE YEAR: 94/95

33) Hearing, discussion, and possible action involving:
APPLICATION 94-3207
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $421,410,777 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

34) Hearing, discussion, and possible action involving:
APPLICATION 94-3208
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $429,338,994 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

35) Hearing, discussion, and possible action involving:
APPLICATION 94-3209
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $438,265,775 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

36) Hearing, discussion, and possible action involving:
APPLICATION 94-3210
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $421,191,091 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

37) Hearing, discussion, and possible action involving:
APPLICATION 94-3211
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $412,114,914 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

38) Hearing, discussion, and possible action involving:
APPLICATION 94-3212
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $409,037,213 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

39) Hearing, discussion, and possible action involving:
APPLICATION 94-3511
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $421,410,777 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

February 7, 2000

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda my include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

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9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

February 7, 2000

9:30 A.M. (ALL DAY)

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 205 Folsom Avenue
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Twin Peaks
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

February 7, 2000

9:30 A.M. (ALL DAY)

10) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Base Year - The assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

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*** ACTIVITY REPORT ***
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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, February 7, 2000 at 9:38 a.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

The Board, at the hour of 11:30 a.m., recessed to reconvene at 1:00 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:00 p.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:00 p.m., recessed to reconvene Tuesday, February 8, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on March 1, 2000

Phone (415) 554-6778
FAX (415) 554-6775
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E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING
ROOM 421, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

FEBRUARY 7, 2000

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

9:30 A.M.

1) Public Comment

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Review submitted documents and correspondence received to date for the below list of applications. Property known as One Market Plaza, Block and Lot Nos. 3713-007 and 3741-031.

APPEAL NO.	ROLL YEAR	APPLICANT NAME
92-0937	86	One Market
92-0938	87	One Market
92-0939	87	One Market
92-0940	88	One Market
92-0941	88	One Market

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92-0942	89	One Market
92-0943	89	One Market
92-0944	90	One Market
92-0945	90	One Market
92-0946	91	One Market
92-0947	91	One Market
92-0948	92	One Market
92-0949	92	One Market
92-0950	86	Equitable Life
92-0951	87	Equitable Life
92-0952	87	Equitable Life
92-0953	88	Equitable Life
92-0954	89	Equitable Life
92-0955	89	Equitable Life
92-0956	90	Equitable Life
92-0957	90	Equitable Life
92-0958	91	Equitable Life
92-0959	91	Equitable Life
92-0960	92	Equitable Life
92-0961	92	Equitable Life
92-0962	88	Equitable Life
93-5268	93	Equitable Life
93-6768	93	One Market
94-1487	94	Equitable Life
94-1488	94	Equitable Life
94-2320	94	One Market
94-2329	94	One Market
94-3207	87	Equitable Life
94-3208	88	Equitable Life
94-3209	89	Equitable Life
94-3210	90	Equitable Life
94-3211	91	Equitable Life
94-3212	92	Equitable Life
94-3511	86	Equitable Life

3) Reconvene in Open Session

   A) Possible report on action taken in closed session (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)

   B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

4) Adjourn

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7/00 Closed
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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the Closed Session Meeting of Assessment Appeals Board Number 3 of the City and County of San Francisco, Monday, February 7, 2000 at 9:41 a.m.

Present: Ronald Chun, Hayes Miles and Frank Mahoney, III

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Quorum present

Chairperson: Ronald Chun, Presiding

Deputy City Attorney: Marie Blits

The Assessment Appeals Board No. 3 convened into closed session with counsel to review documents received to date regarding the One Market Plaza below list of pending applications for reduction in assessed value.

Appeal No.	Name	Disposition
92-0937	One Market Plaza	Continued
92-0938	One Market Plaza	Continued
92-0939	One Market Plaza	Continued
92-0940	One Market Plaza	Continued
92-0941	One Market Plaza	Continued
92-0942	One Market Plaza	Continued
92-0943	One Market Plaza	Continued
92-0944	One Market Plaza	Continued
92-0945	One Market Plaza	Continued
92-0946	One Market Plaza	Continued
92-0947	One Market Plaza	Continued
92-0948	One Market Plaza	Continued
92-0949	One Market Plaza	Continued
92-0950	The Equitable Life Assurance	Continued
92-0951	The Equitable Life Assurance	Continued
92-0952	The Equitable Life Assurance	Continued
92-0953	The Equitable Life Assurance	Continued
92-0954	The Equitable Life Assurance	Continued
92-0955	The Equitable Life Assurance	Continued
92-0956	The Equitable Life Assurance	Continued
92-0957	The Equitable Life Assurance	Continued

92-0958	The Equitable Life Assurance	Continued
92-0959	The Equitable Life Assurance	Continued
92-0960	The Equitable Life Assurance	Continued
92-0961	The Equitable Life Assurance	Continued
92-0962	The Equitable Life Assurance	Continued
93-5268	The Equitable Life Assurance	Continued
93-6768	One Market Plaza	Continued
94-1487	The Equitable Life Assurance	Continued
94-1488	The Equitable Life Assurance	Continued
94-2329	One Market Plaza	Continued
94-2330	One Market Plaza	Continued
94-3207	The Equitable Life Assurance	Continued
94-3208	The Equitable Life Assurance	Continued
94-3209	The Equitable Life Assurance	Continued
94-3210	The Equitable Life Assurance	Continued
94-3211	The Equitable Life Assurance	Continued
94-3212	The Equitable Life Assurance	Continued
94-3511	The Equitable Life Assurance	Continued

There being no further business, the Board, at the hour of 11:57 p.m., recessed to reconvene on Tuesday, February 29, 2000.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by Board 3 on August 3, 2000

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD** No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

February 8, 2000

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9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

February 8, 2000

9:30 A.M. (ALL DAY)

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 205 Folsom Avenue
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Twin Peaks
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

February 8, 2000

9:30 A.M. (ALL DAY)

10) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Base Year - The assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, February 8, 2000 at 9:40 a.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

The Board, at the hour of 11:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:24 p.m., recessed to reconvene Thursday, February 10, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on March 1, 2000

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

February 10, 2000

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda my include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

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9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

February 10, 2000

9:30 A.M. (ALL DAY)

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 205 Folsom Avenue
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Twin Peaks
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

10) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Base Year - The assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, February 10, 2000 at 9:38 a.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

The Board, at the hour of 11:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:42 p.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:27 p.m., recessed to reconvene Friday, February 11, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on March 1, 2000

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

February 11, 2000

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda my include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

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9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 205 Folsom Avenue
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Twin Peaks
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

February 11, 2000

9:30 A.M.

10) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Base Year - The assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, February 11, 2000 at 9:41 a.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 11:08 a.m., recessed to reconvene Monday, February 14, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on March 1, 2000

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TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

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AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD** No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

February 14, 2000

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda my include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

February 14, 2000

9:30 A.M. (ALL DAY)

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 205 Folsom Avenue
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Twin Peaks
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

9:30 A.M. (ALL DAY)

10) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Base Year - The assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Rachel Arnstine-O'Hara by mail to Administrative Services, #1 Dr. Carlton B. Goodlett Place, Room 362, by phone at 415.554.6171, by fax at 415.554.6177, or by e-mail at Rachel_ArnstineO'Hara@ci.sf.ca.us.

Citizens interested in obtaining a copy of the Sunshine Ordinance can request a free copy from Ms. Arnstine-O'Hara or by printing Chapter 67 of the San Francisco Administrative Code on the Internet, at http://www.ci.sf.ca.us/bdsupvrs/sunshine

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, February 14, 2000 at 9:30a.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

The Board, at the hour of 11:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:48 p.m.

Present: Owen Brady (alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:40 p.m., recessed to reconvene Tuesday, February 15, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on March 1, 2000

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD** No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

February 15, 2000

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

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February 15, 2000

9:30 A.M. (ALL DAY)

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 205 Folsom Avenue
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Twin Peaks
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

9:30 A.M. (ALL DAY)

10) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Base Year - The assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, February 15, 2000 at 9:33 a.m.

Present: Owen Brady (alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 11:30 p.m., recessed to reconvene Monday, February 21, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on March 1, 2000

Phone (415) 554-6778
FAX (415) 554-6775
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E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

FAXED 2/18/00

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING
ROOM 421, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

THURSDAY, FEBRUARY 24, 2000

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

9:30 A.M.

1) Public Comment

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Review with counsel submitted documents and correspondence received to date for the below list of applications; property known as One Market Plaza, Block and Lot Nos. 3713-007 and 3741-031.

APPEAL NO.	ROLL YEAR	APPLICANT NAME
92-0937	86	One Market
92-0938	87	One Market
92-0939	87	One Market
92-0940	88	One Market
92-0941	88	One Market

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92-0942	89	One Market
92-0943	89	One Market
92-0944	90	One Market
92-0945	90	One Market
92-0946	91	One Market
92-0947	91	One Market
92-0948	92	One Market
92-0949	92	One Market
92-0950	86	Equitable Life
92-0951	87	Equitable Life
92-0952	87	Equitable Life
92-0953	88	Equitable Life
92-0954	89	Equitable Life
92-0955	89	Equitable Life
92-0956	90	Equitable Life
92-0957	90	Equitable Life
92-0958	91	Equitable Life
92-0959	91	Equitable Life
92-0960	92	Equitable Life
92-0961	92	Equitable Life
92-0962	88	Equitable Life
93-5268	93	Equitable Life
93-6768	93	One Market
94-1487	94	Equitable Life
94-1488	94	Equitable Life
94-2320	94	One Market
94-2329	94	One Market
94-3207	87	Equitable Life
94-3208	88	Equitable Life
94-3209	89	Equitable Life
94-3210	90	Equitable Life
94-3211	91	Equitable Life
94-3212	92	Equitable Life
94-3511	86	Equitable Life

3) Reconvene in Open Session

A) Possible report on action taken in closed session (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)

B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

4) Adjourn

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24/00 Closed
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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the Closed Session Meeting of Assessment Appeals Board Number 3 of the City and County of San Francisco, Thursday, February 24, 2000 at 9:45 a.m.

Present: Ronald Chun, Hayes Miles and Frank Mahoney, III

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Quorum present

Chairperson: Ronald Chun, Presiding

Deputy City Attorney: Marie Blits

The Assessment Appeals Board No. 3 convened into closed session with counsel to review Joint Motion to Continue Hearing Date and other documents received to date regarding the One Market Plaza below list of applications for reduction in assessed value.

Appeal No.	Name	Disposition
92-0937	One Market Plaza	Continued
92-0938	One Market Plaza	Continued
92-0939	One Market Plaza	Continued
92-0940	One Market Plaza	Continued
92-0941	One Market Plaza	Continued
92-0942	One Market Plaza	Continued
92-0943	One Market Plaza	Continued
92-0944	One Market Plaza	Continued
92-0945	One Market Plaza	Continued
92-0946	One Market Plaza	Continued
92-0947	One Market Plaza	Continued
92-0948	One Market Plaza	Continued
92-0949	One Market Plaza	Continued
92-0950	The Equitable Life Assurance	Continued
92-0951	The Equitable Life Assurance	Continued
92-0952	The Equitable Life Assurance	Continued
92-0953	The Equitable Life Assurance	Continued
92-0954	The Equitable Life Assurance	Continued
92-0955	The Equitable Life Assurance	Continued
92-0956	The Equitable Life Assurance	Continued
92-0957	The Equitable Life Assurance	Continued

92-0958	The Equitable Life Assurance	Continued
92-0959	The Equitable Life Assurance	Continued
92-0960	The Equitable Life Assurance	Continued
92-0961	The Equitable Life Assurance	Continued
92-0962	The Equitable Life Assurance	Continued
93-5268	The Equitable Life Assurance	Continued
93-6768	One Market Plaza	Continued
94-1487	The Equitable Life Assurance	Continued
94-1488	The Equitable Life Assurance	Continued
94-2329	One Market Plaza	Continued
94-2330	One Market Plaza	Continued
94-3207	The Equitable Life Assurance	Continued
94-3208	The Equitable Life Assurance	Continued
94-3209	The Equitable Life Assurance	Continued
94-3210	The Equitable Life Assurance	Continued
94-3211	The Equitable Life Assurance	Continued
94-3212	The Equitable Life Assurance	Continued
94-3511	The Equitable Life Assurance	Continued

There being no further business, the Board, at the hour of 10:40 a.m., recessed to reconvene on Wednesday, March 1, 2000.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by Board 3 on August 3, 2000

Phone (415) 554-6778
Fax (415) 554-6775
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E-mail: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

35 SF
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#1
2/25/00
#2

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
FEBRUARY 25, 2000

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1416
APPLICANT: FREMONT COMPENSATION INS. CO.
PARCEL ADDRESS: 100 CALIFORNIA ST. #1000
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $493,474 - APPLICANT'S OPINION: $100
TAXABLE YEAR: 92/93

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1417
APPLICANT: FREMONT COMPENSATION INS. CO.
PARCEL ADDRESS: 100 CALIFORNIA ST. #1000
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $39,629 - APPLICANT'S OPINION: $100
TAXABLE YEAR: 91/92

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1418
APPLICANT: FREMONT COMPENSATION INS. CO.
PARCEL ADDRESS: 100 CALIFORNIA ST. #1000
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $770,032 - APPLICANT'S OPINION: $100
TAXABLE YEAR: 93/94

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Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
FEBRUARY 25, 2000

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1419
APPLICANT: FREMONT COMPENSATION INS. CO.
PARCEL ADDRESS: 100 CALIFORNIA ST. #1000
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $802,699 - APPLICANT'S OPINION: $100
TAXABLE YEAR: 94/95

6) Hearing, discussion, and possible action involving:
APPLICATION 96-1455
APPLICANT: FREMONT COMPENSATION
PARCEL ADDRESS: 100 CALIFORNIA ST.
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $2,073,290 - APPLICANT'S OPINION: $10,000
TAXABLE YEAR: 96/97

7) Hearing, discussion, and possible action involving:
APPLICATION 97-1962
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 555 CALIFORNIA ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $3,868,591 - APPLICANT'S OPINION: $387,000
TAXABLE YEAR: 97/98

8) Hearing, discussion, and possible action involving:
APPLICATION 97-1964
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 315 MONTGOMERY ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $3,414,554 - APPLICANT'S OPINION: $341,000
TAXABLE YEAR: 97/98

9) Hearing, discussion, and possible action involving:
APPLICATION 97-1965
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 1455 MARKET ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $13,830,033 - APPLICANT'S OPINION: $1,383,000
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
FEBRUARY 25, 2000

9:30 A.M. (ALL DAY cont.)

10) Hearing, discussion, and possible action involving:
APPLICATION 98-0069
APPLICANT: NAJMI BOZORGI
PARCEL ADDRESS: 477 BURNETT AVE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $563,500 - APPLICANT'S OPINION: $485,000
TAXABLE YEAR: 98/99

11) Hearing, discussion, and possible action involving:
APPLICATION 98-0792
APPLICANT: FREMONT INVESTMENT
PARCEL ADDRESS: 2601 MISSION ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $6,468,273 - APPLICANT'S OPINION: $2,700,000
TAXABLE YEAR: 98/99

12) Hearing, discussion, and possible action involving:
APPLICATION 98-0993
APPLICANT: CHRONICAL PUBLISHING COMPANY
PARCEL ADDRESS: 2000 MARIN ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,084,802 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 98/99

13) Hearing, discussion, and possible action involving:
APPLICATION 98-1173
APPLICANT: DONALD C. MARRO
PARCEL ADDRESS: 1904 BROADWAY
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $1,162,770 - APPLICANT'S OPINION: $978,500
TAXABLE YEAR: 98/99

* Public Comment will be taken on every item on the agenda.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD** No. 2 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

February 25, 2000

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9:30 A.M. (ALL DAY)

1) Public Comment (for items on the Agenda as well as items not on the Agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1416
APPLICANT: FREMONT COMPENSATION INS. CO.
PARCEL ADDRESS: 100 CALIFORNIA ST. #1000
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $493,474 - APPLICANT'S OPINION: $100
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APPLICANT: FREMONT COMPENSATION INS. CO.
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February 25, 2000

9:30 A.M. (ALL DAY)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1418
APPLICANT: FREMONT COMPENSATION INS. CO.
PARCEL ADDRESS: 100 CALIFORNIA ST. #1000
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $770,032 - APPLICANT'S OPINION: $100
TAXABLE YEAR: 93/94

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PARCEL ADDRESS: 100 CALIFORNIA ST. #1000
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CURRENT ASSESSMENT: $802,699 - APPLICANT'S OPINION: $100
TAXABLE YEAR: 94/95

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PARCEL ADDRESS: 100 CALIFORNIA ST.
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TAXABLE YEAR: 96/97

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February 25, 2000

9:30 A.M. (ALL DAY)

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PARCEL ADDRESS: 1455 MARKET ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
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10) Hearing, discussion, and possible action involving:
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APPLICANT: NAJMI BOZORGI
PARCEL ADDRESS: 477 BURNETT AVE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
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TAXABLE YEAR: 98/99

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TAXABLE YEAR: 98/99

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APPLICANT: CHRONICAL PUBLISHING COMPANY
PARCEL ADDRESS: 2000 MARIN ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
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APPLICANT: DONALD C. MARRO
PARCEL ADDRESS: 1904 BROADWAY
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $1,162,770 - APPLICANT'S OPINION: $978,500
TAXABLE YEAR: 98/99

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

FEBRUARY 25, 2000

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11:30 A.M.

1) Public Comment on any agenda item.

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

   Discussion of matters relating to the Viacom Possessory Interest case, for various locations throughout the city.

3) Reconvene in Open Session:
   A) Possible report on action taken in closed session. (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
   B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

4) Adjournment.

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KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the Closed Session Meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, February 25, 2000 at 11:30 a.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

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The Assessment Appeals Board No. 1 convened into closed session with counsel to review documents received to date regarding the Viacom Possessory Interest applications for reduction in assessed value.

There being no further business, the Board, at the hour of 12:35 p.m., recessed to reconvene on Monday, February 28, 2000.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on April 19, 2000

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 2** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

FEBRUARY 25, 2000

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda my include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

1:30 P.M.

1) Public Comment on any agenda item.

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

   Discussion and review of correspondence received for application nos. 96-1594 (Ross Stores Inc. #312), 96-1596 (Ross Stores Inc.#125) and 97-1476 (Ross Stores Inc. #248)

3) Reconvene in Open Session:
   A) Possible report on action taken in closed session. (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
   B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

4) Adjournment.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Friday, February 25, 2000 at 9:30 a.m.

Present: Lawrence Lee, John McGary and Irma Ramirez-Tom

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Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
98-1173	Donald C. Marro	Submitted
95-1416	Fremont Compensation Ins.	Postponed
95-1417	Fremont Compensation Ins.	Postponed
95-1418	Fremont Compensation Ins.	Postponed
95-1419	Fremont Compensation Ins.	Postponed
96-1455	Fremont Compensation	Postponed
97-1962	Bank Of America	Postponed
97-1964	Bank Of America	Postponed
97-1965	Bank Of America	Postponed

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
98-0069	Najmi Bozorgi	Denied (no show)
98-0792	Fremont Investment	Postponed
98-0993	Chronical Publishing co.	Withdrawn

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at 1:30 p.m. and went into closed session at 1:45 p.m.

Present: Lawrence Lee, John McGary and Irma Ramirez-Tom

Quorum present

Chairperson: Lawrence Lee, Presiding

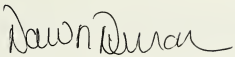
Deputy City Attorney: Marie Blits

The Board reconvened Open Session at 2:15 p.m and announced the following decision:

No.	Name	Disposition
98-1173	Donald C. Marro	Denied (No Change)
96-1594	Ross Stores Inc.#312	Submitted
96-1596	Ross Stores Inc.#125	Submitted
97-1476	Ross Stores Inc.#248	Submitted

There being no further business, the Board, at the hour of 2:35 p.m., recessed to reconvene Monday, March 27, 2000 at 9:30 a.m.

Gloria L. Young
Clerk



Dawn Duran
Administrator

Approved by the Board 2 on March 27th, 2000.

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

FAXED 2/15/00

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

February 28, 2000

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda my include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

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February 28, 2000

9:30 A.M. (ALL DAY)

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 205 Folsom Avenue
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Twin Peaks
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

9:30 A.M. (ALL DAY)

10) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Base Year - The assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, February 28, 2000 at 9:30 a.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

The Board, at the hour of 10:15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 2:50 p.m., recessed to reconvene Tuesday, February 29, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved By the Board on March 1, 2000

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

2/25/00

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

February 29, 2000

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

February 29, 2000

9:30 A.M. (ALL DAY)

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 205 Folsom Avenue
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Twin Peaks
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

9:30 A.M. (ALL DAY)

10) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Base Year - The assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, February 29, 2000 at 9:30 a.m.

Present: Owen Brady (Alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

The Board, at the hour of 11:35 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:34 p.m., recessed to reconvene Wednesday, March 1, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on March 1, 2000

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

FILED
2/25/00

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD** No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

March 1, 2000

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

Fax posted 2/25/00

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9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

March 1, 2000

9:30 A.M. (ALL DAY)

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 205 Folsom Avenue
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Twin Peaks
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

9:30 A.M. (ALL DAY)

10) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Base Year - The assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, March 1, 2000 at 9:30 a.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

The Board, at the hour of 11:05 a.m., recessed to reconvene at 1:30 p.m.

Before the Board returned from recess the hearing was cancelled for the afternoon, the Board will reconvene Thursday, March 2 , 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on March 3, 2000

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA., 94102-4697

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AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING
ROOM 421, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

MARCH 1, 2000

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The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda my include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

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9:00 A.M.

1) Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 92-0937
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

3) Hearing, discussion, and possible action involving:
APPLICATION 92-0938
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

4) Hearing, discussion, and possible action involving:
APPLICATION 92-0939
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

5) Hearing, discussion, and possible action involving:
APPLICATION 92-0940
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

6) Hearing, discussion, and possible action involving:
APPLICATION 92-0941
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $295,800,000 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0942
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $284,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0943
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $301,716,000 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0944
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

10) Hearing, discussion, and possible action involving:
APPLICATION 92-0945
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

MARCH 1, 2000

9:00 A.M. (ALL DAY cont.)

11) Hearing, discussion, and possible action involving:
APPLICATION 92-0946
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

12) Hearing, discussion, and possible action involving:
APPLICATION 92-0947
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

13) Hearing, discussion, and possible action involving:
APPLICATION 92-0948
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

14) Hearing, discussion, and possible action involving:
APPLICATION 92-0949
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

15) Hearing, discussion, and possible action involving:
APPLICATION 92-0950
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

16) Hearing, discussion, and possible action involving:
APPLICATION 92-0951
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

17) Hearing, discussion, and possible action involving:
APPLICATION 92-0952
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

18) Hearing, discussion, and possible action involving:
APPLICATION 92-0953
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

19) Hearing, discussion, and possible action involving:
APPLICATION 92-0954
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $294,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

20) Hearing, discussion, and possible action involving:
APPLICATION 92-0955
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $301,716,000 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

21) Hearing, discussion, and possible action involving:
APPLICATION 92-0956
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

22) Hearing, discussion, and possible action involving:
APPLICATION 92-0957
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

9:00 A.M. (ALL DAY cont.)

23) Hearing, discussion, and possible action involving:
APPLICATION 92-0958
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

24) Hearing, discussion, and possible action involving:
APPLICATION 92-0959
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

25) Hearing, discussion, and possible action involving:
APPLICATION 92-0960
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

26) Hearing, discussion, and possible action involving:
APPLICATION 92-0961
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

27) Hearing, discussion, and possible action involving:
APPLICATION 92-0962
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $295,800,000 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

28) Hearing, discussion, and possible action involving:
APPLICATION 93-5268
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $326,587,099 - APPLICANT'S OPINION: $190,000,000
TAXABLE YEAR: 93/94

9:00 A.M. (ALL DAY cont.)

29) Hearing, discussion, and possible action involving:
APPLICATION 93-6768
APPLICANT: ONE MARKET PLAZA - CB COMMERCIAL
PARCEL ADDRESS: 1 MARKET ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $4,042,042 - APPLICANT'S OPINION: $120,186,884
TAXABLE YEAR: 93/94

30) Hearing, discussion, and possible action involving:
APPLICATION 94-1487
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $4,122,881 - APPLICANT'S OPINION: $2,563,223
TAXABLE YEAR: 94/95

31) Hearing, discussion, and possible action involving:
APPLICATION 94-1488
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $333,118,840 - APPLICANT'S OPINION: $204,336,776
TAXABLE YEAR: 94/95

32) Hearing, discussion, and possible action involving:
APPLICATION 94-2329
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $4,122,881 - APPLICANT'S OPINION: $2,563,223
TAXABLE YEAR: 94/95

33) Hearing, discussion, and possible action involving:
APPLICATION 94-2330
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $333,118,840 - APPLICANT'S OPINION: $204,336,776
TAXABLE YEAR: 94/95

34) Hearing, discussion, and possible action involving:
APPLICATION 94-3207
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $421,410,777 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

35) Hearing, discussion, and possible action involving:
APPLICATION 94-3208
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $429,338,994 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

36) Hearing, discussion, and possible action involving:
APPLICATION 94-3209
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $438,265,775 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

37) Hearing, discussion, and possible action involving:
APPLICATION 94-3210
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $421,191,091 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

38) Hearing, discussion, and possible action involving:
APPLICATION 94-3211
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $412,114,914 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

39) Hearing, discussion, and possible action involving:
APPLICATION 94-3212
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $409,037,213 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

40) Hearing, discussion, and possible action involving:
APPLICATION 94-3511
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $421,410,777 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 3 of the City and County of San Francisco, Wednesday, March 1, 2000 at 9:15 a.m.

Present: Ronald Chun, Frank Mahoney, & Hays Miles

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Quorum present

Chairperson: Ronald Chun, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
92-0937	One Market Plaza	Continued
92-0938	One Market Plaza	Continued
92-0939	One Market Plaza	Continued
92-0940	One Market Plaza	Continued
92-0941	One Market Plaza	Continued
92-0942	One Market Plaza	Continued
92-0943	One Market Plaza	Continued
92-0944	One Market Plaza	Continued
92-0945	One Market Plaza	Continued
92-0946	One Market Plaza	Continued
92-0947	One Market Plaza	Continued
92-0948	One Market Plaza	Continued
92-0949	One Market Plaza	Continued
92-0950	The Equitable Life Assurance	Continued
92-0951	The Equitable Life Assurance	Continued
92-0952	The Equitable Life Assurance	Continued
92-0953	The Equitable Life Assurance	Continued
92-0954	The Equitable Life Assurance	Continued
92-0955	The Equitable Life Assurance	Continued
92-0956	The Equitable Life Assurance	Continued
92-0957	The Equitable Life Assurance	Continued
92-0958	The Equitable Life Assurance	Continued

92-0959	The Equitable Life Assurance	Continued
92-0960	The Equitable Life Assurance	Continued
92-0961	The Equitable Life Assurance	Continued
92-0962	The Equitable Life Assurance	Continued
93-5268	The Equitable Life Assurance	Continued
93-6768	One Market Plaza	Continued
94-1487	The Equitable Life Assurance	Continued
94-1488	The Equitable Life Assurance	Continued
94-2329	One Market Plaza	Continued
94-2330	One Market Plaza	Continued
94-3207	The Equitable Life Assurance	Continued
94-3208	The Equitable Life Assurance	Continued
94-3209	The Equitable Life Assurance	Continued
94-3210	The Equitable Life Assurance	Continued
94-3211	The Equitable Life Assurance	Continued
94-3212	The Equitable Life Assurance	Continued
94-3511	The Equitable Life Assurance	Continued

The Board, at the hour of 10:55 a.m, convened into closed session to deliberate the joint Motion to Continue hearings on the aforementioned One Market Plaza pending applications.

The Board, at the hour of 11:05 a.m. reconvened into open session and approved the joint Motion to Continue hearings on the One Market Plaza pending applications.

There being no further business, the Board, at the hour of 11:05 a.m., recessed to reconvene on Monday, May 1, 2000.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by Board 3 on August 3, 2000

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

FAXED 2/25/00

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

March 2, 2000

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9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

9:30 A.M. (ALL DAY)

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 205 Folsom Avenue
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Twin Peaks
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

March 2, 2000

9:30 A.M. (ALL DAY)

10) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Base Year - The assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

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FAX (415) 554-6775
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E-MAIL: AAB@ci.sf.ca.us

FAXED 2/25/00

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

March 3, 2000

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9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

March 3, 2000

9:30 A.M.

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 205 Folsom Avenue
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Twin Peaks
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

9:30 A.M.

10) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Base Year - The assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, March 3, 2000 at 9:33 a.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 11:34 a.m., recessed to reconvene Monday, March 6, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on March 9, 2000

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

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amended

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

March 6, 9, and 10, 2000

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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9:30 A.M. (ALL DAY)

DATE POSTED
MAR 0 3 2000
Assessment Appeals Board

1) Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

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3) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

AMENDED
MAR 0 3 2000
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

March 6, 9, and 10, 2000
9:30 A.M. (ALL DAY)

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 205 Folsom Avenue
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

7) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Twin Peaks
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

10) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

9:30 A.M. (ALL DAY)

11) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Base Year - The assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

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ASSESSMENT APPEALS BOARD

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
March 6, 2000

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9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0

TAXABLE YEAR: 90/91

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 205 Folsom Avenue
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

7) Hearing, discussion, and possible action involving:
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APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Twin Peaks
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

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APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

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APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Base Year - The assessor's base year and/or base year value is incorrect.

CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

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PARCEL ADDRESS: Various
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CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, March 6, 2000 at 9:30 a.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

The Board, at the hour of 11:38 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:38 p.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

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No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Tuesday, March 7, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on March 9, 2000

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
March 9, 2000

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, March 9, 2000 at 9:30 a.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

*Due to a personal family emergency the witness could not attend today's meeting so the board continued the merits of the case to a later date.

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 9:50 a.m., recessed to reconvene Friday, March 10, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on March 10, 2000

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
March 10, 2000

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0

TAXABLE YEAR: 90/91

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 205 Folsom Avenue
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Twin Peaks
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

10) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Base Year - The assessor's base year and/or base year value is incorrect.

CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Return to Assessment Appeals Board Meeting Agendas

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, March 10, 2000 at 9:30 a.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 10:28 a.m., recessed to reconvene Monday, March 13, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on March 13, 2000

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Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

March 13, 15, & 17, 2000

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9:30 A.M.

1) Public Comment on any agenda item.

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Deliberations on the case of the Viacom Personal Property, for various locations throughout the city.

3) Reconvene in Open Session:
   A) Possible report on action taken in closed session. (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
   B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

4) Adjournment.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, March 13, 2000 at 9:45 a.m.

Present: Peter Fatooh and Alec Lambie

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker

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The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
91-0051	Viacom Cablevision	Deliberated
91-0052	Viacom Cablevision	Deliberated
91-0053	Viacom Cablevision	Deliberated
91-0749	Viacom Cablevision	Deliberated
91-0750	Viacom Cablevision	Deliberated
91-0751	Viacom Cablevision	Deliberated
91-0752	Viacom Cablevision	Deliberated
92-0132	TV Signal Corporation	Deliberated
92-0134	Tele-Vue Systems, Inc.	Deliberated
93-3270	Tele-Vue Systems, Inc.	Deliberated
93-3271	TV Signal Corporation	Deliberated
94-2956	Viacom Cablevision	Deliberated

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene Tuesday, March 14, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran

Dawn Duran
Administrator

Approved by the Board on May 15, 2000

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

NOTICE OF SPECIAL MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

MARCH 14, 2000

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

9:30 A.M.

1) Public Comment

2) Discussion with Attorneys from the Tax Payers and the Assessors Office to determine the current status of the Viacom Personal Property case.

3) Approval of Journals of Proceedings

4) Adjournment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, March 14, 2000 at 9:35 a.m.

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Present:, Peter Fatooh & Alec Lambie

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Submitted
91-0052	Viacom Cablevision	Submitted
91-0053	Viacom Cablevision	Submitted
91-0749	Viacom Cablevision	Submitted
91-0751	Viacom Cablevision	Submitted
91-0752	Viacom Cablevision	Submitted
92-0132	TV Signal Corporation	Submitted
92-0134	Tele-Vue Systems Inc.	Submitted
93-3270	Tele-Vue Systems Inc.	Submitted
93-3271	TV Signal Corporation	Submitted
94-2956	Viacom Cablevision	Submitted
95-1264	Viacom Cablevision	Submitted

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene Wednesday, March 15, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Durán
Administrator

Approved by the Board on March 17, 2000

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

MARCH 16, 2000

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9:30 A.M.

1) Public Comment (for items on the Agenda as well as items not on the Agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION: 1997-2110
APPLICANT: MORRISEY, ANNE
PARCEL NO.: 1484X004X
PARCEL ADDRESS: POINT LOBOS LOOKOUT
CURRENT ASSESSMENT: $73,832.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1997
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

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3) Hearing, discussion, and possible action involving:
APPLICATION 1997-2111
APPLICANT: MORRISEY, ANNE
PARCEL NO.: 1997970119
PARCEL ADDRESS: POINT LOBOS LOOKOUT
CURRENT ASSESSMENT: $72,384.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1996
APPEAL TYPE: Possessory Interest
ROLL TYPE: ESCAPE

4) Hearing, discussion, and possible action involving:
APPLICATION 1997-2112
APPLICANT: MORRISEY, ANNE
PARCEL NO.: 1997970118
PARCEL ADDRESS: POINT LOBOS LOOKOUT
CURRENT ASSESSMENT: $71,590.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1995
APPEAL TYPE: Possessory Interest
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:
APPLICATION 1997-2113
APPLICANT: MORRISEY, ANNE
PARCEL NO.: 1997970117
PARCEL ADDRESS: POINT LOBOS LOOKOUT
CURRENT ASSESSMENT: $70,748.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1994
APPEAL TYPE: Possessory Interest
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:
APPLICATION 1997-2114
APPLICANT: MORRISEY, ANNE
PARCEL NO.: 1997970116
PARCEL ADDRESS: POINT LOBOS LOOKOUT
CURRENT ASSESSMENT: $69,360.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1993
APPEAL TYPE: Possessory Interest
ROLL TYPE: ESCAPE

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

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NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

March 16, 2000

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1:30 P.M.

1) Public Comment on any agenda item.

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Deliberations on the case of the Viacom Personal Property, for various locations throughout the city.

3) Reconvene in Open Session:
   A) Possible report on action taken in closed session. (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
   B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

4) Adjournment.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, March 17, 2000 at 9:30 a.m.

Present: Peter Fatooh, Linda Trevino, & Alec Lambie

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Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker

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91-0052	Viacom Cablevision	Submitted
91-0053	Viacom Cablevision	Submitted
91-0749	Viacom Cablevision	Submitted
91-0751	Viacom Cablevision	Submitted
92-0132	TV Signal Corporation	Submitted
92-0134	Tele-Vue Systems Inc.	Submitted
93-3270	Tele-Vue Systems Inc.	Submitted
93-3271	TV Signal Corporation	Submitted
94-2956	Viacom Cablevision	Submitted
95-1264	Viacom Cablevision	Submitted

There being no further business, the Board, at the hour of 11:42 a.m., recessed to reconvene Friday, March 19, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on April 19, 2000

Phone (415) 554-6778
FAX (415) 554-6775
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E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

March 20, 22, 23, and 24, 2000

0,22,23,24/00 Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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9:30 A.M. (ALL DAY)

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1) Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

March 20, 22, 23, and 24, 2000
9:30 A.M. (ALL DAY)

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 205 Folsom Avenue
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

7) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Twin Peaks
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

10) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

March 20, 22, 23, and 24, 2000
9:30 A.M. (ALL DAY)

11) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Base Year - The assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, March 20, 2000 at 9:30 a.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

DOCUMENTS DEPT.

MAY - 5 2000

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Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

The Board, at the hour of 11:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:21 p.m., recessed to reconvene Tuesday, March 21, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on April 19, 2000

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

Assessment Appeals Board 1 Hearing
Room 406, City Hall
March 21, 2000 To March 21, 2000
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 1997-2110
APPLICANT: MORRISEY, ANNE
PARCEL NO.: 1484X004X
PARCEL ADDRESS: ,
TOPIC:
CURRENT ASSESSMENT: $73,832.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1997
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:
APPLICATION 1997-2111
APPLICANT: MORRISEY, ANNE
PARCEL NO.: 1997970119
PARCEL ADDRESS: ,
TOPIC:
CURRENT ASSESSMENT: $72,384.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1996
APPEAL TYPE: Possessory Interest
ROLL TYPE: ESCAPE

4) Hearing, discussion, and possible action involving:
APPLICATION 1997-2112
APPLICANT: MORRISEY, ANNE
PARCEL NO.: 1997970118
PARCEL ADDRESS: ,
TOPIC:
CURRENT ASSESSMENT: $71,590.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1995
APPEAL TYPE: Possessory Interest
ROLL TYPE: ESCAPE

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5) Hearing, discussion, and possible action involving:
APPLICATION 1997-2113
APPLICANT: MORRISEY, ANNE
PARCEL NO.: 1997970117
PARCEL ADDRESS: ,
TOPIC:
CURRENT ASSESSMENT: $70,748.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1994
APPEAL TYPE: Possessory Interest
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:
APPLICATION 1997-2114
APPLICANT: MORRISEY, ANNE
PARCEL NO.: 1997970116
PARCEL ADDRESS: ,
TOPIC:
CURRENT ASSESSMENT: $69,360.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1993
APPEAL TYPE: Possessory Interest
ROLL TYPE: ESCAPE

- Public comment will be taken on every item on the agenda.

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, March 23, 2000 at 9:40 a.m.

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Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

The Board, at the hour of 11:35 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:44 p.m., recessed to reconvene Friday, March 24, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on April 19, 2000

4/00

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, March 24, 2000 at 9:42 a.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

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Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene Monday, March 27, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on April 19, 2000

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

DATE POSTED
MAR 2 2 2000
Assessment Appeals Board

Assessment Appeals Board 2 Hearing
Room 406, City Hall
March 27, 2000 To March 27, 2000
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 1995-1416
APPLICANT: FREMONT COMPENSATION INS. CO.
PARCEL NO.: 1995900232
PARCEL ADDRESS: ,
TOPIC: Penalty Assessment
CURRENT ASSESSMENT: $493,474.00 APPLICANT'S OPINION: $100.00
TAXABLE YEAR: 1992
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

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3) Hearing, discussion, and possible action involving:
APPLICATION 1995-1417
APPLICANT: FREMONT COMPENSATION INS. CO.
PARCEL NO.: 1995900234
PARCEL ADDRESS: ,
TOPIC: Penalty Assessment
CURRENT ASSESSMENT: $39,629.00 APPLICANT'S OPINION: $100.00
TAXABLE YEAR: 1991
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

4) Hearing, discussion, and possible action involving:
APPLICATION 1995-1418
APPLICANT: FREMONT COMPENSATION INS. CO.
PARCEL NO.: 1995900231
PARCEL ADDRESS: ,
TOPIC: Penalty Assessment
CURRENT ASSESSMENT: $770,032.00 APPLICANT'S OPINION: $100.00
TAXABLE YEAR: 1993
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

DATE POSTED
MAR 2 2 2000

5) Hearing, discussion, and possible action involving:

APPLICATION 1995-1419
APPLICANT: FREMONT COMPENSATION INS. CO.
PARCEL NO.: 1995900230
PARCEL ADDRESS: ,
TOPIC: Penalty Assessment
CURRENT ASSESSMENT: $802,699.00 APPLICANT'S OPINION: $100.00
TAXABLE YEAR: 1994
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION 1996-1455
APPLICANT: FREMONT COMPENSATION
PARCEL NO.: 1996017642
PARCEL ADDRESS: ,
TOPIC: Penalty Assessment
CURRENT ASSESSMENT: $2,073,290.00 APPLICANT'S OPINION: $10,000.00
TAXABLE YEAR: 1996
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION 1997-1962
APPLICANT: BANK OF AMERICA
PARCEL NO.: 1997348401
PARCEL ADDRESS: ,
TOPIC: Personal Property/Fixtures
CURRENT ASSESSMENT: $3,868,591.00 APPLICANT'S OPINION: $387,000.00
TAXABLE YEAR: 1997
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION 1997-1964
APPLICANT: BANK OF AMERICA
PARCEL NO.: 1997346801
PARCEL ADDRESS: ,
TOPIC: Personal Property/Fixtures
CURRENT ASSESSMENT: $3,414,554.00 APPLICANT'S OPINION: $341,000.00
TAXABLE YEAR: 1997
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION 1997-1965
APPLICANT: BANK OF AMERICA
PARCEL NO.: 1997350501
PARCEL ADDRESS: ,
TOPIC: Personal Property/Fixtures
CURRENT ASSESSMENT: $13,830,033.00 APPLICANT'S OPINION: $1,383,000.00
TAXABLE YEAR: 1997
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION 1998-1073
APPLICANT: AT&T WIRELESS SERVICES, INC.
PARCEL NO.: 1998209361
PARCEL ADDRESS: ,
TOPIC: Personal Property/Fixtures
CURRENT ASSESSMENT: $96,544.00 APPLICANT'S OPINION: $26,131.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

Assessment Appeals Board 2 Hearing
Room 406, City Hall
March 27, 2000 To March 27, 2000
9:30 AM (ALL DAY)

11) Hearing, discussion, and possible action involving:

APPLICATION 1998-1074
APPLICANT: AT&T WIRELESS SERVICES, INC.
PARCEL NO.: 1998207026
PARCEL ADDRESS: ,
TOPIC: Personal Property/Fixtures
CURRENT ASSESSMENT: $102,983.00 APPLICANT'S OPINION: $27,258.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

* Public comment will be taken on every item on the agenda.

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

FAXED

NOTICE OF SPECIAL MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 2** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

MARCH 27, 2000

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda my include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

1:30 PM

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MAR 23 2000
Assessment Appeals Board

1) Public Comment

2) Deliberation on the following Assessment Appeals Board case(s)
98-0004 Economou, Peter N.

3) Discussion on the request from Tax payer to re-open cases that had been previously withdrawn. Ross stores; 97-1475, 97-1476, 97-1477, 97-1478, 98-1080, 98-1081, 98-1082, 98-1083. Cala Foods; 97-1296, 97-1298, 97-1299, 98-0364, 98-0365, 98-0366. Boston Market; 97-1226, 98-0450, 98-0451, 98-0452, 98-0453. Einstein Noah Bagel; 98-0454, 98-0455, 98-0456, 98-0457, 98-0457, 98-0458, 98-0459, 98-0460, 98-0461, 98-0462.

4) Discussion of value on Ross stores (96-1594, 96-1596, and97-1476) between Assessor, Tax Payer and Assessment Appeals Board #2.

5) Adjournment

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DATE POSTED
MAR 2 3 2000
Assessment Appeals Board

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, March 27, 2000 at 9:35 a.m.

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Present: Lawrence Lee, John McGary and Irma Ramirez-Tom

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-1416	Fremont Compensation Ins. Co	Postponed
95-1417	Fremont Compensation Ins. Co	Postponed
95-1418	Fremont Compensation Ins. Co	Postponed
95-1419	Fremont Compensation Ins. Co	Postponed
96-1455	Fremont Compensation Ins. Co	Postponed
97-1962	Bank Of America (1997-98)	A.V. Lowered (Assessor)
97-1964	Bank Of America (1997-98)	A.V. Lowered (Assessor)
97-1965	Bank Of America (1997-98)	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
98-1073	AT&T Wireless Services, Inc.	Denied (no show)
98-1074	AT&T Wireless Services, Inc.	Denied (no show)

RECESS

There being no further business, the Board, at the hour of 10:15a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m. and went into closed session at 1:45 p.m.

Present: Lawrence Lee, John McGary and Irma Ramirez-Tom

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

Deputy City Attorney: Marie Blits

The Board reconvened in Open Session at 2:45 p.m and announced the following decision:

No.	Name	Disposition
98-0004	Economou, Peter N.	Denied (No Change)

There being no further business, the Board, at the hour of 3:00 p.m., recessed to reconvene Friday, March 31, 2000 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board 2 on March 31, 2000

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TDD (415) 554-5227
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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

FAXED 3/27/00

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

March 30, 2000

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

A.M.
9:30 ~~P.M.~~ changed per telephone call to Board 3/30/00

Fax 3/27/00
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1) Public Comment on any agenda item.

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Deliberations on the case of the Viacom Personal Property, for various locations throughout the city.

3) Reconvene in Open Session:
   A) Possible report on action taken in closed session. (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
   B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

4) Adjournment.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 2** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

FAXED

MARCH 31, 2000

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

9:30 A.M. (ALL DAY)

1) Public Comment (for items on the Agenda as well as items not on the Agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 1995-2201
APPLICANT: LITTLER, MENDELSON, FASTIFF, ETAL
PARCEL NO.: 1995014081
TOPIC: Base Year Incorrect
CURRENT ASSESSMENT: $5,049,980.00 APPLICANT'S OPINION: $2,524,990.00
TAXABLE YEAR: 1995
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

fax 3/28/00
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MAR 28 2000
Assessment Appeals Board

March 31, 2000

9:30 A.M. (ALL DAY)

3) Hearing, discussion, and possible action involving:
APPLICATION 1997-1491
APPLICANT: SHEPPARD, MULLIN, RICHTER & HAMPTON
PARCEL NO.: 1997015781
TOPIC: Decline in Value
CURRENT ASSESSMENT: $2,069,310.00 APPLICANT'S OPINION: $531,700.00
TAXABLE YEAR: 1997
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

4) Hearing, discussion, and possible action involving:
APPLICATION 1997-1772
APPLICANT: MORRISON & FORRESTER, LLP
PARCEL NO.: 1997014970
TOPIC: Personal Property/Fixtures
CURRENT ASSESSMENT: $10,516,396.00 APPLICANT'S OPINION: $2,036,959.00
TAXABLE YEAR: 1997
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:
APPLICATION 1998-0191
APPLICANT: MADISON GRAHAM COLORGRAPHICS
PARCEL NO.: 1998203910
TOPIC: Personal Property/Fixtures
CURRENT ASSESSMENT: $8,667,254.00 APPLICANT'S OPINION: $2,830,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:
APPLICATION 1998-0755
APPLICANT: SHEPPARD MULLIN RICHTER & HAMPTON LLP
PARCEL NO.: 1998203118
TOPIC: Personal Property/Fixtures
CURRENT ASSESSMENT: $2,029,498.00 APPLICANT'S OPINION: $500,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION 1998-0901
APPLICANT: MORRISON & FOERSTER
PARCEL NO.: 1998202076
TOPIC: Personal Property/Fixtures
CURRENT ASSESSMENT: $14,368,709.00 APPLICANT'S OPINION: $2,821,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Donna Hall; by mail to Clerk of the Board of Supervisors, #1 Dr. Carlton B. Goodlett Place, Room 244, by phone at 415.554.7724, by fax at 415.554.5163, or by e-mail at Donna_Hall@ci.sf.ca.us.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a free copy from Ms. Hall or by printing Chapter 67 of the San Francisco Administrative Code on the Internet, at http://www.ci.sf.ca.us/bdsupvrs/sunshine.htm

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Friday, March 31, 2000 at 9:33 a.m.

Present: Lawrence Lee, John McGary and Irma Ramirez-Tom

Quorum present

Chairperson:, Irma Ramirez-Tom , Presiding

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The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
97-1772	Morrison & Foerster	A.V. Lowered by Assessor
97-1491	Sheppard Mullin Richter	Postponed
98-0755	Sheppard Mullin Richter	Postponed
98-0901	Morrison & Foerster	Postponed

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-2201	Littler	Denied (no show)
95-1552	Sedgwick, Detert, Moran	Postponed
96-1481	Sedgwick, Detert, Moran	Postponed
98-0191	Madison Graham Colorgraphics	Postponed
98-0842	Severson & Wersonapc	Postponed
98-0891	Sedgwick, Detert, Moran	Postponed

There being no further business, the Board, at the hour of 10:15 AM, recessed to reconvene Monday, April 17, 2000 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board 2 on April 17, 2000.